

VIA ELECTRONIC FILING

Ms. Julie Fleming
Campaign Finance Analyst
Federal Election Commission
999 E Street, NW
Washington, DC 20463

Re: Build America PAC
C00377143

Dear Ms. Fleming:

This is in response to your letter of October 1, 2008 concerning the apparent lack of administrative and overhead expenses on the Amended July Quarterly Report (period April 1, 2008 to June 30, 2008).

Build America is a small political action committee without a large administrative infrastructure or a great amount of overhead. The report in question does disclose various administrative expenses, including, but not limited to, office supplies, accounting services consulting, legal services, shipping and the like.

The PAC has properly reported its administrative and overhead expenses in its reports to the Commission. In addition certain administrative expenses have yet to be billed to the Committee and such expenses will show in subsequent reports to the Commission.

It is hoped that this is responsive to your concerns. Please contact me should you require further information or clarification.

Thank you.

Sincerely,

Patsy Simmons
Treasurer
